

Retirees Returning To Work In Positions Covered By The Same Retirement System From Which They Retired

How to Report on the Transmittal Report: Begin and end dates should be used for new and terminating retirees, and whenever a system or type code changes. Do not report contributions for retirees. Use the chart below to determine the system, plan, type code, compensation, and hours to report.

System/Plan Retired From	Position Returning To	Return To Membership Required?	Report in System/Plan	Type Code	Comp & Hours	Member Wait Period Before Returning ¹	Employer Contributions	Member's Benefit Stops After # Hours	Can Elect To Return To Membership?
T1	Full time TRS position	No	T0	97	Yes	30 calendar days	If hours >867 ²	1500 ² (July-June)	Yes ³
T1	Less than full time TRS position	No	T0	97	Yes	30 calendar days	If hours >867 ²	1500 ² (July-June)	Yes ³
T2 or T3	TRS .5 contract or more	No	T0	98	Yes	30 calendar days	None	867 (Jan-Dec)	Yes ³
T2 or T3	TRS less than .5 contract	No	T0	99	Optional	30 calendar days	N/A	N/A	No
E2 or E3	SERS eligible position	No	E0	98	Yes	30 calendar days	None	867 (Jan-Dec)	Yes ³
E2 or E3	SERS ineligible or substitute position	No	E0	99	Optional	30 calendar days	N/A	N/A	No

1. Calculated 30 calendar days from the member's retirement date (accrual date) *not* separation date. For members who retired prior to August 1, 2003, the minimum wait was one calendar month.
2. A TRS 1 retiree returning to employment for *any* public educational position is subject to the hour limitations.
3. Contact DRS. Do not report a retiree as an active member until DRS notifies you.

Reporting Codes Used For Retirees

Status Codes: A and B

Cash Out Codes: N, P, and R for cash-outs accrued in retiree's new position (Refer to *Employer Handbook* [Chapter 7](#))

[RCW 41.50.139](#) requires employers to report all retirees in their employ.

*** For all systems and plans, if the retiree is an elected official, contact [Employer Support Services](#). ***

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P1	PERS eligible position	No	P0	98	Yes	30 calendar days ⁴	If hours >867	Varies ⁴ (Jan-Dec)	Yes ³
P1	PERS ineligible position	No	P0	99	Optional	30 calendar days	N/A	N/A	No
P2 or P3	PERS eligible position	No	P0	98	Yes	30 calendar days	None	867 (Jan-Dec)	Yes ³
P2 or P3	PERS ineligible position	No	P0	99	Optional	30 calendar days	N/A	N/A	No
JRS	JRS eligible position	Yes	R1	52	Yes – plus member contributions	None	From first day of hire	From first day of hire	Required
JRS	Pro tempore judicial service	No	P0 ⁵	99	Optional	None	None	810 hours	No

1. Calculated 30 calendar days from the member's retirement date (accrual date) *not* separation date. For members who retired prior to August 1, 2003, the minimum wait was one calendar month.
3. Contact DRS. Do not report a retiree as an active member until DRS notifies you.
4. A PERS Plan 1 member who waits 90 or more calendar days may be eligible for additional hours before impacting pension benefits. Refer to [DRS Notice 03-004](#) for additional information.
5. If not a JRS eligible position, report in PERS.

Reporting Codes Used For Retirees

Status Codes: A and B

Cash Out Codes: N, P, and R for cash-outs accrued in retiree's new position (Refer to *Employer Handbook* [Chapter 7.](#))

[RCW 41.50.139](#) requires employers to report all retirees in their employ.

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Retirees Returning To Work In Positions Covered By The Same Retirement System From Which They Retired *or to a PERS Position*

How to Report on the Transmittal Report: Begin and end dates should be used for new and terminating retirees, and whenever a system or type code changes. Do not report contributions for retirees. Use the chart below to determine the system, plan, type code, compensation, and hours to report.

System/Plan Retired From	Position Returning To	Return To Membership Required?	Report in System/Plan	Type Code	Compensation and Hours	Member Wait Period Before Returning	Employer Contributions	Member's Benefit Stops After # Hours	Can Elect To Return To Membership?
L1	LEOFF eligible position	Yes, report as active member (mbr)	L1	Varies by employer	Yes	None	Admin expense rate only	From first day of hire	Required
L2	LEOFF eligible position	Yes, report as active member	L2	Varies by employer	Yes – plus member contributions	None	From first date of hire	From first day of hire	Required
L1	PERS eligible position	No ⁷	P0 ⁸	98	Yes	None	None	Never	No ⁹
L2⁶	PERS eligible position	No ⁷	P0 ⁸	98	Yes	None	None	From first day of hire	No
L1 or L2	PERS ineligible position	No	P0 ⁸	99	Optional	None	N/A	N/A	No
WSPRS Plan 1	WSP eligible position	Yes, report as active mbr	S1	51	Yes – plus mbr contributions	None	None	From first day of hire	Required
WSPRS Plan 2	WSP eligible position	Yes, report as active mbr	S2	51	Yes – plus mbr contributions	None	None	From first day of hire	Required
WSPRS Plan 1 or 2	PERS eligible position	No ⁷	P0 ⁸	98	Yes	None	None	Never	No ⁹
WSPRS Plan 1 or 2	PERS ineligible position	No	P0 ⁸	99	Optional	None	N/A	N/A	No

6. A LEOFF 2 retiree hired into a PERS, SERS, or TRS *eligible* position will have his benefit suspended until eligible employment is terminated.

7. LEOFF 1, LEOFF 2, WSPRS 1, WSPRS 2 with fewer than 15 years of service credit in LEOFF/WSPRS and working in a PERS eligible position may be required to become an active member and to contribute to the PERS retirement system.

8. Report in PERS if employed by a PERS employer.

9. LEOFF 1 & WSPRS 1 retirees who established PERS Plan 1 membership prior to March 19, 1976, may reestablish PERS membership if employed by a PERS employer in a PERS eligible position.

Returning to PERS active membership under this parameter will not impact the LEOFF or WSPRS pension.

Reporting Codes Used For Retirees

Status Codes: A and B

Cash Out Codes: N, P, and R for cash-outs accrued in retiree's new position (Refer to *Employer Handbook Chapter 7.*)

*** For all systems and plans, if the retiree is an elected official, contact [Employer Support Services](#). ***